

Federal, State and  
Municipal Gov-  
ernments, War  
Veterans, Educa-  
tional and Char-  
itable Societies  
and Churches on  
His Free List

Father Knickerbocker is the country's greatest philanthropist. He is as charitable as five years represent him to be. For years and years he has been dispensing aid to churches, Bible societies, tract organizations, educational institutions, research societies, clergymen and priests who are tending to the spiritual needs of his city and to old soldiers and sailors residents of New York who have defended the nation in times of need. His philanthropy could not be practised by an individual, nor is there a city in the world which has such a large measure of the charity of this venerable old man who stands for New York city. His generosity costs him millions and millions of dollars in taxes. On his list are colleges, universities, educational and charitable institutions and organizations which he helps from year to year by remitting the taxes on property which they control. It has been a rule with him to tax no property the income from which goes to improve the morals and mentality of his people.

The spirit of the Declaration of Independence has been his guide. That document advocates religious liberty, practical education and charity, and many other things, which the framers of the Declaration of Independence considered essential to the comfort, peace and success of the nation. Father Knickerbocker thought well of this doctrine of religious toleration, charity and education, and saw the logic of it and it was not long before he was practicing it. His city was about the first to dispense charity by aiding through tax exemption every church regardless of the sect to which but to improve the education of the poor, every institution for learning which existed in his town to improve the minds of his boys and girls; every home which took care of the men and women of former days; hospitals which gave relief to the general public and organizations which sought a way to make betterment morally and mentally of all people.

His policy of philanthropy was echoed through the world and many other cities followed his example. As a result of his generosity there is no other city in the world where the Father Knickerbocker's town in the number of churches, educational buildings and charitable associations of one kind or another. In the greater city there is educational, religious and other institutional property valued at \$381,230,575. Knowing the purpose of his philanthropy, the city of New York Father Knickerbocker is not mercenary with them and the tax which he demands each year from every property owner within the bounds of his city for the comfort and protection which he gives to New York is not expected from these institutions and other corporations. The city of New York has been set down for the exemption of real estate.

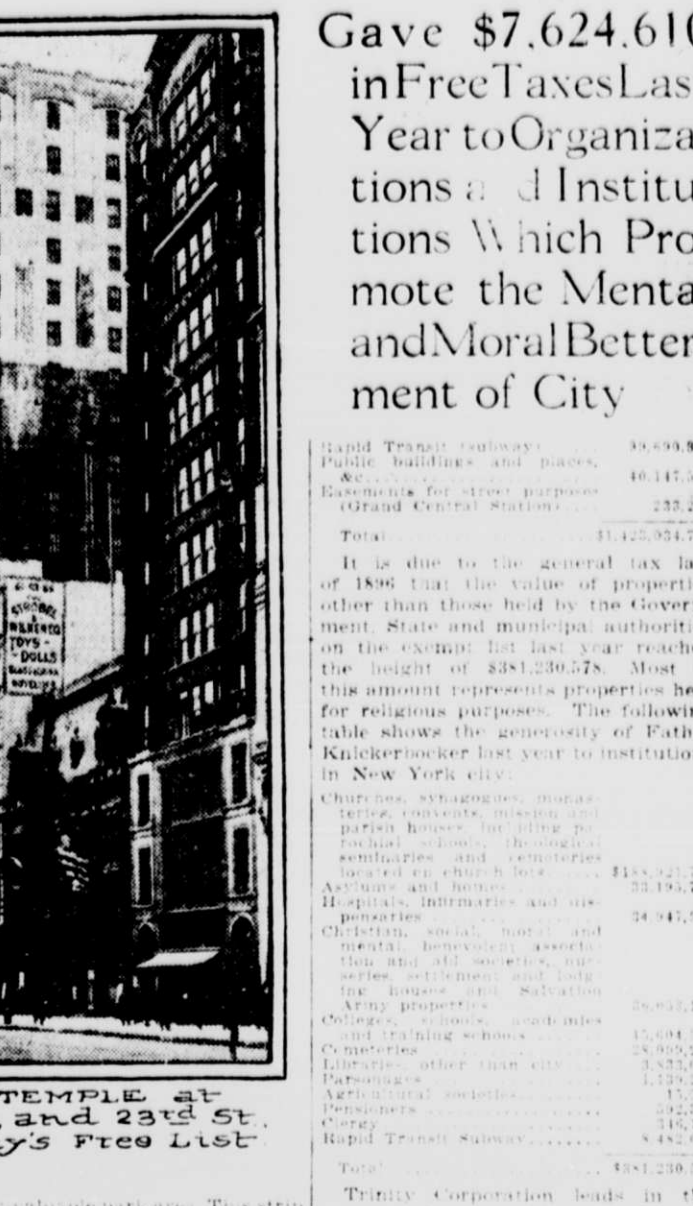
The money that these institutions would pay Father Knickerbocker for the privilege of living in his city which, by the way, is not appreciated until one lives elsewhere for a while is returned to them to perpetuate their good work.

In other words Father Knickerbocker has presented this year to these institutions \$750,000. Such times hard and money scarce such generosity has been attested by those who have the management of New York is too costly. Taxpayers' associations claim the burden is too great and have for some time agitated the doing away with this yearly legacy of Father Knickerbocker. They claim these institutions should pay for themselves. Generosity especially which now are on the exempted list, have been attacked many times on the ground that many of them are private corporations engaged in business for the money in it, charging more for their property than they would if they were public. How much longer Father Knickerbocker will lead the country as the philanthropist, friend of religion, education, charity and the like depends on how the Legislature now in session will accept the measure of the "small man" who has been the one which provides for the taxing of all property now exempt.

Some think it a good measure, while others consider it a step in the wrong direction. The lifting of exemption from some properties is advocated, but in many cases the aid given by the city will curtail the activities of man institutions and will go hard on veterans living on pensions. For this reason and many others the opinion is expressed that the Legislature should not act now on the matter, but put it to a vote of referendum at the next general election.

Though property in New York is owned by institutions, the Federal Government and the State have been generous for so many years but these men who know the history of taxation in our city do not know why the exemption practice began. It was the general tax law of 1856 which gave the privilege of exemption to many associations and corporations and individuals. This law widened the scope to almost limitless bound. Under the provisions any association for the advancement of moral or mental good can have its property exempted from the yearly tribute demanded by Federal and State taxes. The proper conduct and operation of the city.

This law, famous it should be called known as Chapter 908, section 4, provides as follows: "Real property of corporation or association organized for the moral or mental improvement of men or women or for religious, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or other purposes."



MASONIC TEMPLE at  
6TH Ave., and 23rd St  
is on City's Free List

or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation or association, shall be exempted from taxation. If any such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof except compensation therefor for the duties so performed.


Under such provisions Father Knickerbocker has had many applications for his charity. Those who would not be considered under the only ruling had no trouble getting exemption under the law. The property of the Knickerbocker Hotel, which has been made which have made it possible for the Masonic Temple at the northeast corner of Sixth avenue and Twenty-third street to be exempted. The property is valued at \$2,165,000, but as the proceeds of the building are for the purpose of the Masonic Home and are it is entitled to exemption. The Knights of Columbus, which is a religious association claiming exemption under the law, has not been able to get the Tax Commissioners to exempt its clubs and temples. The law is so worded that the property does not seem to be as demanded under the law to be entitled to free taxes.

Lawson Hardy and his associates on the Tax Board are the guardians of Father Knickerbocker from "grafters" as the term may be used. Hundreds of applications are received yearly for remission, but unless the board is satisfied that the applicant is unable to aid it pays taxes. The Knights of Columbus have not satisfied the board, and no reverse will be taken by it unless ordered by the courts, which may be appealed to unless John Leo Sullivan's measure before the Albany legislature kills exemptions. The board is from among the most conservative to a long exemption to those not entitled to it. Several years ago the trustees of a synagogue association

made application for exemption. Investigation showed that the application was not truthful and the applicants were asked about it. They held to their story, not knowing that investigation is made of each application. When they persisted that they were entitled to Father Knickerbocker's help the District Attorney was called in. Then the applicants told the truth, but no case was held against them.

Father Knickerbocker, of course, does not pay taxes on the property.

he owns. His holdings are \$3,000, that only Uncle Sam exceeds him as a property owner. Last year his holdings were appraised at \$1,428,074.70, which is close to \$100,000 more than his holdings were worth the previous year. What Father Knickerbocker holds title to is worth more than the entire assessed value of nearly 60 cities which are striving to win a war to avoid a takeover from New York. The four factors in his holdings is parks. These are valued at \$876,608,730. Central Park



**PRESBYTERIAN B  
METHODIST BOOK  
and 20th St., Parth  
Taxation. 4**

valued at \$380,000,000 or more than  
half the total valuation of the city's  
entire park system.



**BUILDING and  
CONCERN at 5th Ave.  
Free From**

The few acres which constitute Clara Hall Park, with its buildings, are held for sale at \$77,300,000. Riverside Drive is the

partment and Police Department are valued at \$16,000,000.

"Uncle Sam owns much real estate in New York, on which he pays no taxes—his yearling her holdings here were valued by Father Knickerbocker's agents at \$66,381,900. Two years previous government property in New York City was valued at \$75,000,000. The yearling's most valuable holding was in the post office, which was valued at \$16,100,700. The navy yard is next with a valuation of \$15,153,000. In 1912 the navy yard was valued at \$26,951,100. But in 1913 it dropped in valuation to \$17,121,000. Just about Uncle Sam owns in this city and on which he doesn't pay a cent tax is as follows:

Post Office	\$1,391,000
Navy Yard	15,153,000
Army offices	18,840,000
Government House	4,750,000
Public places	43,500
State buildings	1,000,000
Warage office	500,000
Post office building	1,500,000
Treasury	4,000,000
U. S. courts	1,000,000
S. States Appraisers	1,400,000
Land under water	1,000,000
Munimentaries	1,000,000
Total	\$69,221,900

New York State owns comparatively little real estate in Father Knickerbocker's city. It is chiefly depots for the supply of the National Guard regiments in the city. In all the State's holdings in New York city are \$1,298,425.

The following table represents real estate owned by Father Knickerbocker's departments, bureaus, etc., in

[illegible]

St. Patrick's Cathedral on Fifth avenue and Fifty-first street, valued at \$8,000,000, is the second valuable church property in Manhattan. Methodist Book Concern Building and the Episcopal Cathedral on Fifth avenue and Twenty-third street are partly exempted. Engineering Society Building is fully exempted as are the latter group of buildings on 155th street between Broadway and Third Avenue and those from Third to Third Avenue. This group are the General Medical Society Building, Hispanic Society of America, American Nominative Society and the Church of Our Lady of Mercy.

Portfolios in New York are not exempt. The law exempts one percentage to each church to be exempted. St. Patrick's Cathedral are two, but St. Patrick's congregation on the dioceses of New York will pay the tax on the second, which is Cardinal Erley's residence. The personal property of a clergyman is exempt to the amount of \$500, whether he is active or not, a clergyman who has grown old or he has lost his health in tending his duties is entitled to part of exemption on his home, and sailor and seaman are exempted. The amount is exempted from paying taxes on property to the amount of \$500.

---

MILLION DOLLAR WEEK.

[illegible]

Julius Tischman & Sons have bought from Henrietta A. Rosenblatt 192 East Seventy-ninth street, a three story dwelling on lot 18,488, twenty feet west of the plot, 64x124 ft. The purchase was consummated yesterday by H. S. & S. O. Crystal, in part payment for the six story apartment house at 511 West 124th street. The Seventy-ninth street plot will be improved with a thirteen story structure, and to-day's purchase was made to insure a westerly light of the proposed structure.

**FLAT AND DWELLING SALE.**  
WEST 107th STREET—Goodale, Petry & Co. have sold for Charles H. Hoge 524 West 107th street, a five

office of Leo Schuman, attorney, who plans to make extensive alterations to the property.

**EAST SIXTY-FOURTH STREET.**—Robert D. Graham of Bernardsville, N. J. has sold to the City of New York a four story American basement residence at 163 East Sixty-fourth street, 120 feet east of Lexington avenue. The plot, 64x124 ft., contains 2,000 sq. feet of lot with three story extension.

**WEST 133D STREET.**—Fred Oppenheimer has sold for Frederick Levey the five story building at West 133d street, on lot 25,410 feet between Fifth and Lenox avenues.

**JEFFERSON STREET.**—The Schnell Realty Company has sold the five story flat on 109 1/2 Lexington street at 37 and 29 Jefferson street to John Weber in part payment for Pickens Court at 131 and 133 Jefferson street. The property was sold on Thursday. Frederick Zittel & Sons were the brokers.

**DAILY AVENUE.**—John E. Hodges has sold to the City of New York a three story tenement on lot 25,143-44 ft., located 225.3 feet north of 156th street.

**BUYING BROOKLYN LOTS.**  
The Realty Associates have sold for Union street, 100 feet west of Bedford

avenue, near Sixth avenue, for A. C. Fred, about 191 ft. of place, on lot 218 131, for Honora Guffy.

John E. Stogatz has sold for Katherine M. Stogatz a family house, on lot 18,855-56, at 156 1/2 Street, for \$10,000.

James M. Hawley has sold for Charles J. Marguerith, Brook house 1714 Seventh street to Joseph Arnheim.

**MORRISTOWN ESTATES SOLD.**  
H. C. Raynolds has sold for George D. Philp what was formerly the H. E. C. estate on Sussex avenue, Morris town, N. J. The estate contains a master's house, stables, garage and greenhouses, to Benjamin Nicoll of New York.

The property was held at \$50,000. Mr. Raynolds sold the property in December for the Gibbs estate. Mr. Philp, Mr. Gibbs was a member of the Mills & Gibbs Dry Goods Company, New York City.

**NEWARK DWELLING SALE.**  
Louis Schleisner has sold for the Newark City of Milnor the one half frame dwelling on lot 10, 100 feet between street, just off Bellevue avenue, Newark, N. J. Mr. Milnor intends to remodel the premises and occupy same.

**TENANTS FOR CITY DWELLINGS.**  
The Duross Company has leased

**JULIUS TISCHMAN & SONS** have bought from Julia Letitia A. Rosenblatt, by East Seventy-ninth street, a three story dwelling on lot 16488, twenty feet west of the plot, 60x102.2, acquired by the Tischmans yesterday from H. S. & S. O. Cohn. It is partly paid for by the city story approach, located at 611 West 113th street. The Seventy-ninth street plot will be improved with a thirteen story structure, and today's purchase was made to protect the westerly light of the proposed structure.

client of Leo Schaffner, attorney, who plans to make extensive alterations to the property.

**EAST SIXTY-FOURTH STREET**—Robert D. Graham of Bernardsville, N. J., is reported to have sold the four-story American basement residence at 163 East Sixty-fourth street, 120 feet east of Lexington avenue, to a buyer for a price of \$200,000, 100 feet lot, with three-story extension.

**WEST 133D STREET**—Fred Oppenheimer has sold for Friedricka Levy the five-story flat at 16 West 133d street, on lot 25x100 feet, between Fifth and Lenox avenues.

**JEFFERSON STREET**—The Schnel-

Realty Company has sold the 37 room, 12 1/2 bath, 1412 sq. ft. 2 1/2 story and 2 1/2 bath row street to John Weber in part payment for Plinkard Court, at 131 to 135 West 149th street, reported sold on Thursday. Frederick Zittel & Sons were the brokers.

**DAILY AVENUE**—John J. Dooley has sold the 12 room, 12 1/2 bath, 12 1/2 story Daily avenue, a three story tenement on lot 25, 48159-161, located 225 1/2 feet north of 176th street.

**BUYING BROOKLYN LOTS.**

The Realty Associates have sold the plot, 260 6x131, on the south side of Union street, 100 feet west of Bedford

acres to Charles A. Chase, who will erect twelve dwellings; also, sold for \$1,100, 75X100, on the east side of Hopekirk avenue, 100 feet north of Alvanta avenue, to the G. & I. Realty Company for improvement with four-story tenements.

St. Stanislaus Realty Company has sold for E. P. Adams two lots on the south side of Eighth-fourth street, between Fourth and Fifth avenues, to an investor, and for Mary E. Roberts two lots on the north side of Eighth-fourth street, between Third and Fourth avenues, on a ballfield, who will erect two family dwellings.

Henry Pearson & Co. have sold the dwelling on lot 20X55 at 52 St. Mark's

**MORRISTOWN ESTATES SOLD.**  
H. C. Barnolds has sold for George L. Rhoad what was formerly the H. J. Millib estate on Sussex avenue, Morristown, N. J., consisting of seven acres, master's house, stables, garage and greenhouses, to Benjamin Nicoll of New

**FORK.** The property was held at \$25,000. Mr. Reynolds sold the property on December for the fifth estate to Mr. John C. Gibbs, a resident of the city. The Gibbs family is a member of the Gibbs & Gibbs Lumber Company, New York city.

**NEWARK DWELLING SALE.**

Louis Schlessinger has sold for a client to Philip C. Munton the one family dwelling at lot 234-15 in 14th street, Newark, N. J. The price was \$10,000. Mr. Schlessinger intends to remodel the premises and occupy some of the rooms.

**TENANTS FOR CITY DWELLINGS.**

The Duross Company has leased

Johnson Avenue and Fifth Street west of the city hall, and the city council has agreed to place a \$100,000 bond issue to build a new city hall. The city hall is now a building on the corner of Johnson Avenue and Fifth Street, and the city council has agreed to place a \$100,000 bond issue to build a new city hall. The city hall is now a building on the corner of Johnson Avenue and Fifth Street, and the city council has agreed to place a \$100,000 bond issue to build a new city hall.

**EAST THIRTIETH STREET**—D H Jackson Company has bought from Edgar J. Tracy 216 East Thirtieth street, a three story and basement brownstone dwelling, on lot 18 x 100 ft. The sellers acquired the property in 1925. George A. White was the broker.

Huge Market to  
Model St

## Supply Needs of Structure of Glass, I

Thriving Bronx Sees  
Brick and Tile---Co

## ction to Be overs Seven Lots

The first structure in The Bronx to be specially designed for and exclusively devoted to a public market is nearing completion at 149th street near Third avenue. It is to be known as the People's 149th Street Market, and is said to represent the latest word in

218 and 219 East Twelfth street  
and 220 and 221 East Twelfth street  
Fourth street to Eleventh S. Chicago  
2118 West Fourteenth street to M. J.  
Mellors; 227 West Twelfth street to S. J.  
Carlton; 225 West Twelfth street to  
Anelle Dransfeld; 65 S. Main avenue to  
Emma Dunn; and 47 Market street to  
M. M. P. Jones.

Edward S. Foley & Co., residing  
at the Polson Estate Agency, are lead-  
ing at 239 East Nineteenth street to  
Mrs. Louisa Mastemann, dwelling at  
115 West Thirtieth street; for Mrs.  
Helen J. De John P. Burke,  
dwelling at 115 West Thirtieth street  
for John Campbell, at Mrs.

**BUY BRIGHTMATHS HOMES**  
A sleek and Brightmaths home is a strong statement and among the solutions for a serious culture—seriously so! Time As a beloved and thriving business in the 1970s to 1990s, Brightmaths is a company that has been a part of the lives of many. A well-known and respected company, Brightmaths is a company that has been a part of the lives of many. A well-known and respected company, Brightmaths is a company that has been a part of the lives of many.

**WEST SEVENTY-SIXTH AVENUE.**—Charles M. Cannon has bought through Leroy Covert & Co. from Henry E. Taylor, 363 West Seventy-sixth street, a four story dwelling, on lot 2187, measuring 62 feet west of West Twenty-ninth.

**SECOND AVENUE.**—The Hudson Mortgage Company, acting for a client, has resold the three five story tenements, 731, 733 and 735 West Second, which occupy a combined site measuring 75x80, upon the northwest corner of Forty-second street. The sale was for \$100,000, and at auction the foreclosure proceedings in three separate parcels. Auctioneers Joseph P. Day, Henry Brady and M. Morgan, then, Jr., respectively, officiating. The mortgage is held by the company at \$50,000. The new owner is

Occupying seven lots, an area 100x165 feet, with an entrance on 149th street and side entrance on Courtland avenue, adjacent to Third avenue, the market is expected to supply the wants of 75,000 people daily.

The facade of the building is glass, glazed white tile and brick. The interior is glazed white brick and red patent tile.

The architects of the building, Healdberg & Levy, have so planned the interior that all merchants will enjoy favorable conditions with good light and ample space. Stands in the market are to let at \$37.50 a month and upward. This includes service day and night.

**TO BUILD 28TH STREET LOFTS.**  
John J. Rayley is the owner of the factory property at 229 to 239 West Twelfth street, the sale of which he expects to complete this year. Rayley will erect a loft building on

**REVIEWERS IN RECENT ISSUES**

Henry J. M. Madsen, *Journal of the American Ornithologists' Union*, 94: 223-224 (1990).  
Residing at 4211 13th Avenue, S.W., Seattle, WA 98148.  
E-mail: hmadse@u.washington.edu.  
New member of the Society since 1989.  
Previously, I have been a member of the American Ornithologists' Union, the American Society of Field Ornithologists, and the American Society of Mammalogists.